

The PRESIDING OFFICER. The Republican whip.

Mr. THUNE. Mr. President, I ask unanimous consent that I be able to complete my remarks and that Senator BURR also be able to complete his remarks before the vote starts.

The PRESIDING OFFICER. Without objection, it is so ordered.

RURAL AMERICA

Mr. THUNE. Mr. President, there are a few, quote-unquote, winners under Democrats' \$3½ trillion tax-and-spending spree—unions, for example, and electric vehicle manufacturers.

But there are a lot more losers, like middle-class families, who have to stretch their paychecks to cover higher inflation and higher energy bills; workers, who will see jobs and opportunities shrink; and farmers and ranchers.

Agriculture is the lifeblood of my home State of South Dakota, and so ag issues are pretty much always on my mind. And I am deeply concerned by what Democrats' tax-and-spending spree will mean for South Dakota farmers.

For starters, I am worried that the Democrats' bill could mean the end of some farms, thanks to the bill's expansion of the death tax.

Now, I have long crusaded against the death tax. Death should not be a taxable event, and there should be limits on how many times the government can tax the same money over and over and over.

But I get particularly fired up when talking about the death tax when it comes to farmers and ranchers, because the death tax can threaten the existence of family farms and ranches.

You ask why.

Because farming and ranching are often cash-poor operations. Farmers' and ranchers' money is tied up in their land, not the bank. So a farmer could have land worth as much as several million dollars and still struggle to break even in years where the harvest has been poor.

So when that same farmer dies, the IRS will come in, demanding a substantial portion of his or her estate. But since most of that money is tied up in the land, there is a good chance that the family will not have enough money in the bank to pay the IRS, and so they will have to start selling off the land—the lifeblood of their farming operation.

So give that a couple of generations and the death tax can drive a family farm right out of existence.

I am proud that the tax reform bill we passed in 2017 included death tax relief. We successfully doubled the estate tax exemption, which lifted the specter of the death tax for most farmers and ranchers and helped reduce the need for costly estate planning efforts to try to keep the farm or ranch in the family.

Unfortunately—unfortunately—we were not able to make this relief permanent, which is why I have continued to push for eliminating the death tax. But at least family farms and ranches

were set to have relief through the year 2025.

Well, not anymore. Democrats are set to return the death tax exemption to its pre-2017 level starting in January, which means that more family farms and ranches will once again be in the tax's crosshairs.

As I said, death should not be a taxable event. The IRS should not be coming in to see you at the same time as the undertaker. But the government—and the government, I should say, should not be in the business of shuttering family farms and family businesses.

But thanks to Democrats' tax-and-spending spree, a lot of farmers are going to have to start worrying about whether they will be able to hand their farm on to their children or whether a government tax bill will mean the end of an enterprise the family has cultivated, literally, for generations.

The icing on the cake, of course, is that at the same time Democrats are planning to expand a tax that threatens family farms, they are also planning to include tax relief for their millionaire contributors in blue States.

That is right. Despite the fact that Democrats are scrambling for money to fund some of their spending spree, they are preparing to provide tax relief for wealthy Democrat donors.

I am disturbed by the fact that Democrats are willing to jeopardize family farms and ranches to help fund their spending spree. But I am not all that surprised because it is clear from the bill that farmers and ranchers are not high on Democrats' priority list.

The bill's spending on rail, for example, emphasizes passenger rail, which will benefit Amtrak and a handful of east coast cities, but it means little to most Americans.

The rail that matters to Americans in the heartland is freight rail, particularly short line railroads, which carry farmers' and ranchers' corn and wheat and beef to markets around the United States. But short line rail gets short shrift in this bill.

Biofuels also get short shrift. As this bill makes clear, Democrats have picked their preferred winner in the clean energy stakes, and that winner is electric vehicles. Biofuels take a back seat in Democrats' legislation despite the essential role they played in making American energy cleaner and despite the significance of biofuels to the rural economy.

Every few years, Congress passes a major farm bill. For decades, that legislation has been the product of bipartisan collaboration and a lengthy hearing and fact-finding process that allows for extensive input from farmers and ranchers and other ag stakeholders. It is one of the last, I would say, truly bipartisan things that we regularly do around here.

But Democrats have decided to use their tax-and-spending spree to circumvent the bipartisan farm bill process. Democrats are extending farm pro-

grams without bipartisan input and without real involvement from many in the agricultural community. And, of course, they are not expanding all farm bill programs.

They are not, for example, extending or providing money for the farm safety net. Instead, they are targeting money at programs that they feel will allow them to advance their climate agenda.

Farmers are not Democrats' main interest when it comes to the agricultural provisions in this bill. Democrats' climate agenda is the priority.

If I am not here in Washington for Senate business, I can usually be found back home in South Dakota, where I spend a lot of time talking to farmers and ranchers. Most of them haven't shown a lot of interest in tax breaks for union dues or electric vehicle tax credits. But I have heard from a lot of farmers and ranchers who are worried the Democrats' proposed tax policies may threaten their livelihood. And, unfortunately, they are right to be worried.

Speaker PELOSI suggested that this tax-and-spending spree was about Democrats' values, but based on what we have seen, I am not too sure those values align with those of rural Americans. Democrats' tax-and-spending spree is a bad deal for rural America and for working families around the country, and I will continue to do everything I can to protect Americans from the dangers of Democrats' socialist fantasies.

I yield the floor.

The PRESIDING OFFICER. The Senator from North Carolina.

TRIBUTE TO VANESSA J. LE

Mr. BURR. Mr. President, I rise today to pay tribute to Vanessa Le, a dedicated member of the Senate Select Committee on Intelligence staff, an integral part of the committee's investigation into Russia's interference in the 2016 U.S. elections, and my designee on the committee staff since March of 2019. While with the committee, Vanessa proved herself time and again to be more than just another capable lawyer. Although there is no debating her strengths as an attorney, it is—and I hope always will be—Vanessa's courage in the face of corruption and expedience that distinguishes her counsel. As an unrelenting advocate for virtue, sensibility, and the common good, Vanessa lives the axiom, "What is right is not always popular, and what is popular is not always right."

Vanessa's work for the committee covered a waterfront of complex national security challenges that ranged from investigating Russia's election interference to conducting oversight of the U.S. counterintelligence apparatus. As lead investigative counsel for the majority on the Russia investigation, Vanessa worked tirelessly to secure witness interviews and document production, draft and serve committee subpoenas, interview witnesses, and liaise with the Department of Justice,